Analysis Of Good Corporate Governance As A Pillar Of Implementation Of Corporate Social Responsibility (PT Bank Negara Indonesia (PERSERO) TBK Metro Branch Office)

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Abstract: This study aims to determine the relationship between the application of corporate governance principles (GCG) to the implementation of corporate social responsibility (CSR) practices and the motives behind CSR practices and disclosures carried out by companies. In the principles of good corporate governance (GCG), there is a principle of responsibility which is implemented in the form of implementing the CSR program. The main research question of this study is how the company implements GCG principles, especially the responsibility principle and how it implements CSR practices and how companies make CSR disclosures and what are the motives behind the CSR disclosure. Data collection methods used in this study were interviews and analysis of company documents. The results of this study indicate an important role between the implementation of GCG and the implementation of CSR practices, where by applying the principles of GCG, the implementation of the CSR program becomes more focused and more focused on the CSR programs needed by the wider community, which are more structured and have improved for the better from year to year. In addition, the results of this study indicate that the company's motivation in implementing CSR practices and various disclosures is to implement the principles of good corporate governance as a whole, meet stakeholder expectations, gain legitimacy, and win certain awards. CSR practices are based on the company's vision, mission, culture and CSR code of ethics...

Keywords: good corporate governance; corporate social responsibility.

INTRODUCTION

The issue of corporate social responsibility (CSR) has long emerged in various countries, this can be seen from the practice of disclosing corporate social responsibility (CSR), which refers to environmental and social aspects, which is increasing. Various studies have even been conducted in various countries and published in various international journals (Ghozali and Chariri, 2017). However, in Indonesia, CSR has recently become a concern among companies, government and academia.

In the business world that continues to grow, every company is competing for the good image and perception of every stakeholder. In addition, the current poor environmental and social conditions have increased public awareness to actively monitor existing business activities. The impact of the many unethical business deviation practices is very detrimental, so that various internal pressures and levels of competition emerge, external pressure from investors and consumers, regulatory and regulatory pressures as well as from NGOs (Non-Governmental Organizations) demanding that companies implement Corporate Social Responsibility (Rashid and Ibrahim, 2002)
Corporation Social Responsibility (CSR) as a company obligation in article 74 of Law No.40 of 2007 concerning Limited Liability Companies (UUPT) on July 20, 2007, increasing the company's image and reputation as well as long-term corporate value. In 2 articles in Chapter IV Article 66 paragraph 2b and Chapter V article 74 explain that the company's annual report must reflect social responsibility, even companies whose business activities are in the field and / or related to natural resources must carry out social responsibility. The Minister for State-Owned Enterprises through Decree Number KEP 04 / MBU / 2007 which is an improvement from the Decree of the Minister of BUMN Number 236 / MBU / 2003 concerning the Community Development Program, provides more operational directions on the practice of social responsibility (Social Responsibility).

Good Corporate Governance which is one of the pillars of the market economic system which is closely related to trust both in the companies that carry it out and the business climate in a country. The implementation of GCG encourages the creation of healthy competition and a conducive business climate, therefore the importance of implementing GCG in Indonesia is to support sustainable economic growth and stability (KNKG, 2006).

From the description above, it can be seen how important it is to implement CSR in a company so that companies need to disclose their social responsibility to stakeholders. Most of the empirical studies that analyze corporate social responsibility disclosure focus on annual reports, where the annual report is considered the most important tool companies use to communicate with company stakeholders (Branco and Rodrigues, 2006). In addition, the era of accountability as implied in the principles of Good Corporate Governance (GCG) also seems to pay special attention to the social environment of society. This is shown in one of the principles of Good Corporate Governance (GCG) which suggests taking sides with stakeholders in the form of corporate accountability in the report (disclosure) including social disclosure in the annual report (Hamid, 2004). There are also studies examining social and environmental disclosures in the annual reports which indicate that it has increased over time, both in the number of companies making disclosures and in the amount of information reported.

Memed (2011) states that social costs incurred by companies need to be disclosed, social costs have benefits to increase legitimacy and image for investors and employees. This is also reinforced by Wibisono's (2017) statement which states that there is a global trend in the capital market, namely that several international exchanges have implemented an index that includes the category of company shares that have implemented social responsibility. For example, the New York Stock Exchange has the Dow Jones Stock Sustainability Index (DJSI) for company shares that have good corporate social responsibility values.

From the description above provides evidence that there is a company consideration in the disclosure of social disclosure policies (social disclosure). Among other things, considerations regarding stakeholder feedback to the company. This feed back is in addition to the practice of social responsibility (social responsibility), which is the company's generous attitude towards the environment and society, it is also expected to provide and increase legitimacy and transactions for the company (Milne and Patten, 2012).

The application of the principles of good governance or GCG to the implementation of corporate social responsibility or CSR practices is illustrated by the service company PT Telkom which manages the company based on the principles implemented in the form of implementing the CSR program, shows that there is an important role of GCG which is carried out to make the implementation of Corporate CSR is more focused and more focused (Rakhmat, 2013). The effect of the GCG mechanism on CSR disclosure in cosmetics and household companies listed on the IDX, in this case, including in the manufacturing industry,
which shows the role and function of GCG, including in the implementation and disclosure of CSR activities (Susanti, 2013).

There are also several previous studies on the motivation for implementing CSR, among others: Juholin (2015) describes the background and evolution of the reasons and motives behind CSR by interviewing and analyzing company documents, the result is that it supports the assumption that CSR in Finland is more likely to be a business orientation. Papasolomou-Duokadis (2015) describes several CSR approaches in Cyprus. Silberhorn and Warren (2017) examined how far companies in Germany and England define CSR using analysis and interview methods and the results are currently shown CSR as a comprehensive business strategy. Bank Negara Indonesia Metro Branch has run a CSR program better known as PKBL (Partnership and Community Development Program). PKBL is carried out in a series of planned and measured activities. There are two main activities to support the Bank's CSR, namely through the Partnership and Community Development Program or abbreviated as PKBL. The Bank has channeled funds amounting to Rp. 271 million for the Partnership Program. Meanwhile, the Community Development Program has disbursed Rp. 190 million for various activities. Through the Partnership Program, the Bank has a strategic role in assisting the development of small businesses that are not yet bankable so that they become strong and independent small entrepreneurs. Meanwhile, through the Community Development Program, social commitment to the community is manifested in the fields of education and training, development of religious facilities, public facilities and infrastructure, development of health facilities and assistance for victims of natural disasters. The Bank has channeled funds amounting to Rp. 271 million for the Partnership Program. Meanwhile, the Community Development Program has disbursed Rp. 190 million for various activities. Through the Partnership Program, the Bank has a strategic role in assisting the development of small businesses that are not yet bankable so that they become strong and independent small entrepreneurs. Meanwhile, through the Community Development Program, social commitment to the community is manifested in the fields of education and training, development of religious facilities, public facilities and infrastructure, development of health facilities and assistance for victims of natural disasters. The Bank has channeled funds amounting to Rp. 271 million for the Partnership Program. Meanwhile, the Community Development Program has disbursed Rp. 190 million for various activities. Through the Partnership Program, the Bank has a strategic role in helping the development of small businesses that are not yet bankable so that they become strong and independent small entrepreneurs. Meanwhile, through the Community Development Program, social commitment to the community is manifested in the fields of education and training, development of religious facilities, public facilities and infrastructure, development of health facilities and assistance for victims of natural disasters. The Bank has a strategic role in helping the development of small businesses that are not yet bankable so that they become strong and independent small entrepreneurs. Meanwhile, through the Community Development Program, social commitment to the community is manifested in the fields of education and training, development of religious facilities, public facilities and infrastructure, development of health facilities and assistance for victims of natural disasters.
From the description above, it can be seen how important the implementation of CSR in a company is as its social responsibility to the community so that here the company must have good management in managing its funds so that this CSR can be well and maximally covered. This CSR activity is in line with one of the principles of Good Corporate Social Responsibility (GCG), namely the accountability (openness) of the company in the report including social disclosure.

Based on the background described above, the researchers are interested in lifting the title: "Analysis of Good Corporate Governance as a Pillar for the Implementation of Corporate Social Responsibility (PT Bank Negara Indonesia (Persero) Tbk Metro Branch Office)

METHOD

Types of research

This research uses a qualitative approach. Because the quantitative approach is not appropriate and suitable for this study. This is because this study does not use numbers as an indicator of research variables to answer research problems.

Types and Sources of Data

The data collected was done in a qualitative way. Collecting information or data through observation and interviews, while the types of data to be collected are primary data and secondary data. Primary data is data obtained from the first source (original source) either from individuals or individuals which will be processed for certain purposes according to needs. The research process in collecting primary data is through observation and questionnaires. (Lidya, 2014). While secondary data is data that functions as a complement or support for primary data. This secondary data is obtained from documented sources from the company.

Data Analysis

In this data analysis technique, the author uses the field data analysis model of Miles and Huberman. According to Miles and Huberman (in Sugiyono, 2015: 246) suggest that activities in qualitative data analysis are carried out interactively and continue to completion, so that the data is saturated. Activities in data analysis by Miles and Huberman's model, namely data reduction, data display, and conclusion drawing / verification.

RESULTS AND DISCUSSION

a. Corporate Governance and Accountability as CSR Pillars

The statement that corporate governance and accountability are the pillars of CSR is an answer to the formulation of problems that question the principles of GCG, namely responsibility which has been well implemented in the CSR practice of Bank BNI Metro Branch. Corporate governance has a broader agenda in the future. The focus of corporate accountability, which was initially concentrated or oriented towards shareholders (stockholders), with the existence of a broad agenda for corporate governance must pay attention to the interests of stakeholders. As a result of this paradigm shift, corporate governance must consider the issue of corporate social responsibility (CSR).

Future corporate governance policy initiatives must pay more attention to the needs of stakeholders (Murtanto, 2015: 4). Disclosure of economic (economic), environmental (environmental) and social (social) aspects is now a way for companies to communicate their form of accountability to stakeholders. This is known as sustainability reporting or triple bottom line reporting recommended by the Global Reporting Initiative (GRI). As Cahyandito and Ebinger (2015: 27) state that currently sustainability is getting attention as an instrument of communication between companies and their stakeholders. This is also in line with the
objectives of implementing good corporate governance in banking, namely creating added value for all interested parties (stakeholders) as a form of implementation in realizing healthy banking (Priambodo and Supriyatno, 2017). From the above statement, it can be concluded that if Bank BNI Metro Branch wants to be a healthy bank, it must apply the principles of good corporate governance and this is the target of Bank BNI Metro Branch, this was conveyed by Mr. Edwin Gerungan as President Commissioner and Independent Commissioner, in the 2019 Annual Report of PT. Bank BNI Metro Branch (Persero), Tbk, (Page 13), He said:

"Our target is to make GCG part of the corporate culture and awareness inherent in the daily life of the organization without having to go through a structural instruction mechanism"

A similar view was conveyed by an employee of Work Unit B (Mr. Aswin) on March 17, 2019. Bank BNI Metro Branch has a strong motivation in applying the principles of GCG, He said:

... The motivation for implementing GCG principles is that the Bank BNI Metro Branch wants to create a banking operational process that is healthy, transparent, accountable, accountable, in accordance with the principles of good corporate governance that have been running so far ...

One of the corporate governance practices carried out by PT. Bank BNI Metro Branch is through the company's CSR practices. To maintain transparency and accountability, PT. Bank BNI Metro Branch always reports operational activities, CSR, and other activities in the form of disclosures in the annual report, company website, as well as other reports released by the company. The implementation of the CSR program and its implementation was conveyed by Mr. Farhan as the Senior Manager of Work Unit A, and said:

... The implementation of the CSR program is aimed at helping the community, namely in the form of a partnership program in the form of low-cost revolving funds to create businesses, including self-employed entrepreneurial programs and environmental development programs in the form of charity in the form of direct assistance to the community in the form of repair of facilities / infrastructure, greening programs, house construction worship, construction of clean water facilities, etc ...

Based on the above opinion, it can be seen that PT. Bank BNI Metro Branch is a company that strives to create a strong and professional management team that works based on the principles of good corporate governance, one of which is by implementing a well-executed and structured CSR program.

CSR practices practiced at PT. Bank BNI Metro Branch shows that CSR practices have gone well in accordance with the principles of corporate governance where one of the principles is Responsibility which is implemented in the form of a CSR program. This is mentioned in the 2019 Annual Partnership and Community Development Program Report (page 20):

... The results of the performance audit conducted by BPKP show that PKBL X always carries out each of its programs in a professional manner and always maintains Good Corporate Governance. From the above statement it can be concluded that corporate governance and accountability are the pillars which are the most important parts in implementing CSR.

b. The motive behind the CSR implementation of PT. Bank BNI Metro Branch

Questions in the formulation of problems regarding the motives behind the implementation of CSR carried out by Bank BNI Metro Branch will be answered in the description below. In several studies on the motives behind implementing CSR, the results obtained vary widely due to business motives to company
commitment. This section will discuss the motives for implementing the CSR of PT. Bank BNI Metro Branch using the results of interviews and review of company documents. The main motivation of PT. Bank BNI Metro Branch is Implementing GCG principles as a whole, Managing stakeholder wishes, corporate commitment, and to win a CSR Award.

c. Implementing the company's whole corporate governance principles (GCG)

PT. Bank BNI Metro Branch, tbk. Is one of the national banks which is a state-owned company that has implemented the principles of good corporate governance and has received awards including from Asia Money, namely the Corporate Governance Award for the category of Best Overall for Corporate Governance in Indonesia and Best for Disclosure and Transparency, has proven that there are SOEs that have carry out the principles of good corporate governance well, in addition to that the award received by the Metro Branch of BNI Bank has changed the image of the national banking sector which had collapsed due to the multidimensional crisis.

Therefore, by implementing the CSR Bank BNI Metro Branch wants to implement the principles of corporate governance perfectly. This was also conveyed by Mr. Farhan as the Senior Manager of Work Unit A, he said:

"The aims and objectives of Bank BNI Metro Branch to implement CSR are to implement GCG in full"

From the above statement it can be concluded that by implementing CSR practices, Bank BNI Metro Branch wants to show that the company has implemented the principles of corporate governance (GCG) as a whole.

4. Managing Stakeholder Desires

Stakeholders As the most important part of a company, Bank BNI Metro Branch is a BUMN that cannot be separated from government regulations which are one of its stakeholders, which is based on the Regulation of the Minister of State for SOEs No. : Per-05 / MBU / 2007 Article 1 paragraph (6) explains that the BUMN Partnership Program with Small Businesses, hereinafter referred to as the Partnership Program, is a program to improve the ability of small businesses to become resilient and independent through the use of funds from BUMN's profit share. Whereas in Article 1 paragraph (7) it is explained that the Community Development Program, hereinafter referred to as the BL Program, is a program to empower the social conditions of the community by BUMN through the use of funds from the BUMN's profit share.

From this statement it can be concluded that there are regulations governing the implementation of CSR which must be carried out by the Metro BNI Branch Bank as a BUMN. In addition, the stakeholders of Bank BNI Metro Branch are not only the government, still employees and the community, Volkswagen (2000) states that companies need to build value for stakeholders (value of stakeholders) and value for employees (value of employees) to support stability, growth and the company's going concern. Carruthers (2010) also states that companies try to seek and gain legitimacy, not just getting what it is from stakeholders.

5. Company Commitment

The company's commitment to implementing CSR programs is clearly shown by the various CSR programs that have been running so far. The existing CSR programs are carried out continuously and are not only temporary and not only based on government regulations governing the implementation of BUMN CSR, but also based on the social concern of the company's internal parties to provide the best and beneficial CSR programs for the wider community, this was conveyed by Mr. Edwin Gerungan as
President Commissioner in the Annual Report on the Partnership and Community Development Program, he said:

... Whatever program to be implemented, Bank BNI Metro Branch must always have a commitment to give the best, be thorough in all things, and be oriented towards the values of the existing work culture ...

Bank BNI Metro Branch sees a lot of unemployment among Indonesia's young generation and the difficulty of finding work in the formal sector. So in the last two years Bank BNI Metro Branch has focused CSR activities on the world of education, in an effort to improve the entrepreneurial spirit of the younger generation through the Young Entrepreneur Program. Mentioned in the 2019 Annual Report of PT. Bank BNI Metro Branch (Persero) Tbk.:

... As a manifestation of the commitment and seriousness of Bank BNI Metro Branch in this program, the year 2008 was declared the Year of Young Entrepreneurs of Bank BNI Metro Branch ...

The above statement can mean the seriousness of Bank BNI Metro Branch in helping reduce unemployment and create an independent generation capable of opening their own jobs, in addition to the environmental development program that focuses on WMM explaining the high commitment of Bank BNI Metro Branch as a banking institution that carries out CSR in accordance with with its core business and not just running CSR to inflate the image. Therefore, Bank BNI Metro Branch implemented the Young Entrepreneur program of Bank BNI Metro Branch which was manifested in the declaration of 2008 as the year of Young Entrepreneurs.

1. Principles and Legal Basis of CSR Bank BNI Metro Branch

The description below would like to explain questions on the formulation of problems that question the principles and legal basis of CSR implemented by Bank BNI Metro Branch. Bank BNI Metro Branch is a State-Owned Enterprise (BUMN), so the principles of CSR used by Bank BNI Metro Branch cannot be separated from government regulations, where the Government encourages the practice of social responsibility (social responsibility) as contained in Law No. 40 of 2007 concerning Limited Liability Companies Chapter IV article 66 paragraph 2b and Chapter V article 74 and based on the Regulation of the Minister of State for SOEs No. : Per-05 / MBU / 2007 Article 1 paragraph (6) explains that the BUMN Partnership Program with Small Businesses, hereinafter referred to as the Partnership Program, is a program to improve the ability of small businesses to become resilient and independent through the use of funds from BUMN's profit share. Whereas in article 1 paragraph (7) it is explained that the Community Development Program, hereinafter referred to as the BL Program, is a program to empower the social conditions of the community by BUMN through the use of funds from the BUMN's profit share, in addition there is a Circular of the State Minister for BUMN with Small Business and Community Development. 

In particular, Bank BNI Metro Branch does not have CSR principles made by the company's internal parties, however the implementation of CSR principles by Bank BNI Metro Branch has been adjusted by government regulations governing BUMN CSR, Anderson (2010) states that corporate social responsibility (CSR) ) is the company's responsibility to society, a form of compliance with regulations (proper legal), upholding business ethics (moralethics), carrying out assistance to society (philanthropic). Government regulations stipulate that BUMN companies must set aside a portion of their profits for the CSR program and Bank BNI Metro Branch has also run the Partnership and Community Development Program as regulated by the government, and not only complies with government regulations, within the Bank BNI Metro Branch also has a high commitment In the implementation of CSR, it can be seen from the
CSR program which is increasingly focused and structured from year to year and has received great appreciation from stakeholders and other stakeholders. This has proven that Bank BNI Metro Branch as a BUMN has implemented CSR principles properly in accordance with government regulations and the implementation of CSR which is based on concern for the social responsibility of the internal company.

Evidence that shows Bank BNI Metro Branch has implemented CSR principles in accordance with Government regulations is the result of an audit, namely in the form of a performance audit conducted by the Financial and Development Supervisory Agency (BPKP).

2. CSR program of PT. Bank BNI Metro Branch

The formulation of the problem that questions the CSR practice of Bank BNI Metro Branch that has been implemented, is described in the description below which will explain what CSR practices have been carried out by Bank BNI Metro Branch. During 2019 the implementation of the CSR program was one of the main concerns of Bank BNI Metro Branch. One of the implementations of Bank BNI Metro Branch CSR is the Partnership and Community Development Program (PKBL) which is a form of concern for Bank BNI Metro Branch in its operational area.

3. Partnership Program

The partnership program is implemented in the form of loans and education / training as well as business assistance to increase the productivity of small businesses. In this partnership program, small entrepreneurs are aligned as foster partners of Bank BNI Metro Branch. It is recorded that as many as 5,300 small entrepreneurs have become partners of the Bank BNI Metro Branch until 2019, reaching 38,950 small entrepreneurs. The initial stage in the partnership program is to provide loans for small businesses, especially for small businesses that have not been able to access commercial banking facilities. Loans given to Foster Partners are not commercial loans. So that the requirements and installments are adjusted to the capabilities of the Bank BNI Metro Branch foster partners.

"PKBL Bank BNI Metro Branch made it easy for me to get access to capital loans"

Through this partnership program, the fostered partners are prepared to be able to make basic bookkeeping, simple management, promote and package their products. Education at the next stage is given to improve the production and marketing capabilities of the products of the Metro BNI fostered partners. Apart from the training program the fostered partners also receive comprehensive guidance for one year.

To expand product marketing, Bank BNI Metro Branch includes Bank BNI Metro Branch foster partners in various exhibitions both for local, national and international scale. In addition, marketing is also assisted through promotional media in the form of posting profiles of foster partners in the mass media and the internet.

The partnership program of the Bank BNI Metro Branch in 2019 has been refined, especially in terms of loan distribution strategies and business assistance. Bank BNI Metro Branch realizes that the distribution of partnership program loans that are not well targeted has a risk of failure to repay the loan. This is mainly due to the lack of knowledge and business skills of the fostered partners who receive the loan from this partnership program. To ensure that the Bank BNI Metro Branch is able to manage and develop their business properly, which in turn will improve the repayment rate of loans given, then Bank BNI Metro Branch distributes most of the partnership programs through the linkage pattern with core companies that have the ability and commitment to carry out sustainable business development for their business partners. The company acts as the core that guarantees the foster partners of Bank BNI Metro Branch, either partially
or fully. The relationship between the nucleus and the plasma is characterized by a business linkage between the two. Generally, the core company acts as a provider of raw materials and/or as a recipient of production (Marketing Guarantee). The core company has the responsibility of coaching the plasma it fostered in the form of education, training and entrepreneurship assistance to increase the production of plasma or its mentoring.

Bank BNI Metro Branch also provides guidance to improve the ability of plasma businesses so that one day they can become more independent and become reliable core company candidates. It is hoped that the distribution of partnership program loans can be carried out in a directed manner, on target and in accordance with the stipulated provisions so that the return of funds can be immediately rolled out to other MSME players.

The total partnership program loan disbursed throughout 2019 is Rp. 97.59 billion, an increase of 185% of the distribution of the partnership program in 2007 of Rp. 52.83 billion. The repayment of the 2008 annual partnership program loan was Rp. 51.87 or an increase of 130% when compared to the repayment of the partnership program loan in 2018 of Rp. 39.77 billion.

Throughout 2018, Bank BNI Metro Branch conducted 56 entrepreneurship coaching classes for 3200 X fostered partners in collaboration with Yayasan Dana Bhakti Astra for Basic Mentality and Simple Bookkeeping, House of Change for Character Development and Business Ethics, for one-time entrepreneurship assistance. year.

4. Community Development Program

The activities of the BNI Metro Branch Community Development Program (BL) generally cover six areas, namely:

a. Natural Disasters, which are carried out to ease the burden on victims of natural disasters and restore post-disaster conditions.

b. Education and Training, to improve the quality of Human Resources (HR) through education.

c. Development of Public Facilities and Infrastructure, in order to improve the welfare of the community through improving the quality of public facilities.

d. Health, which is implemented to improve the quality of public health.

e. Worship Facilities, as an effort to improve the quality of religious facilities and support community religious activities.

f. Nature Conservation, in an effort to rehabilitate or preserve natural resources that provide benefits to the community.

The main focus of CSR of Bank BNI Metro Branch in community development is the Young Entrepreneur program of Bank BNI Metro Branch, this program is to educate and create new entrepreneurs which is one of the main programs of the CSR Strategic Program, this program seeks to create many new, strong young entrepreneurs, believe self, and with high integrity that will create jobs that are much needed for the country's economic progress, which in turn will support the development of the banking business in Indonesia. With a good and directed guidance system in the fields of management skills and Business Ethics, new young entrepreneurs are expected to become loyal customers of Bank BNI Metro Branch in the future. The same view was expressed by Parikesit Suprapto, Deputy for Banking and Financial Services at the State Ministry for BUMN.

... The idea of the WMM Program is very good for Bank BNI Metro Branch because with this social program, a linkage arises between PKBL and the core business ...
The program is given in a comprehensive manner, which consists of several programs, namely:

a. BNI Metro Branch Young Entrepreneur Award.
b. Bank BNI Metro Branch Young Entrepreneur Workshop.
c. Youth Entrepreneurial Scholarship and Bank BNI Metro Outstanding Branch Scholarship.
d. Business Plan Competition.
e. Increasing the ability of entrepreneurship in fifty Vocational High Schools (SMK).
f. Entrepreneurial Assistance.

Besides focusing on the program, the Bank BNI Metro Branch also cares about Mosque Construction and UMKM Group Assistance Fund. Other than that, Bank BNI Metro Branch also cares about natural disasters that occurred during 2019. One of its manifestations was when it became a shepherd and the tsunami in Lampung area. Through the Regional Office, Bank BNI Metro Branch opened a post for Bank BNI Metro branch cares for Tsunami forty-four hours located at the branch office. Not only the public are touched by the concern program of Bank BNI Metro Branch, but other communities have also not escaped the attention of Bank BNI Metro Branch in implementing social and identity programs. Other Community Development Programs, namely:

a. Education and / training to prepare creative and innovative young generations.
b. Development of public facilities and / infrastructure, this program aims to improve the welfare of the community by activating potential economic activities in the area.
c. Health, the Community Development program in the health sector, which focuses on the eradication of Tuberculosis (TBC).
d. Sarana Ibadah, Bank BNI Metro Branch in 2019 has participated in the construction of nine mosques, one temple and two churches.
e. Nature Conservation, as a follow-up to the Presidential Decree of the Republic of Indonesia No. 24 of 2008 concerning Indonesian Tree Planting Day and the Circular of the Minister of State for SOEs No. SE-18 / MBU / 2008 dated 13 November 2008, Bank BNI Metro Branch took part with a commitment to plant 500,000 trees throughout Indonesia. This program involves employees where each employee plants five trees. This exceeds the target set by the government which requires one person to plant one tree.

From the above statement it can be concluded that the CSR programs at PT. Bank BNI Metro Branch has done well and is structured and every year it is getting better because BNI Metro Branch realizes the strategic role of CSR in the sustainability of the company's business operations. Therefore, Bank BNI Metro Branch consistently looks for opportunities to improve the strategic and implementation of the Bank BNI Metro Branch CSR program. This is in line with Anderson's (2010) statement which states that social responsibility is the company's responsibility to society, a form of compliance with regulations (legal proper), upholding business ethics (moral-ethics), carrying out assistance to society (philanthropic).

"The series of CSR implementation is arranged in line with the Corporate Objective and continues to experience improvements so that it becomes more focused, structured and involves all employees".

Employee involvement in the CSR program is considered important because corporate social responsibility has a positive impact on employees, government and society (Watt and Zimmerman, 2010).
5. PKBL Team

The Partnership and Community Development Program (PKBL) as one of the spearheads of the implementation of the Metro Branch of Bank BNI Corporate Social Responsibility (CSR), must be carried out in a directed, structured manner, involving all employees and able to maximize the corporate image and corporate business of Bank BNI Metro Branch. Not only is a sustainable program needed, but it needs to be supported by well-packaged promotions and news in order to be able to create clear information for all shareholders and stakeholders of Bank BNI Metro Branch. In carrying out promotions and publications for each program implementation, PKBL Bank BNI Metro Branch is fully supported by the Corporate Secretary Group (CSG) so as to produce a maximum image.

The determination to make CSR implementation even better is part of the responsibility of all employees of Bank BNI Metro Branch which is carried out sincerely and professionally. Implementation of the program is not only carried out at the Head Office, but is also the mission of the entire PKBL Team of Bank BNI Metro Branch at branches and Regional Offices, among others, through PKBL workshops.

From the information above, it can be concluded that Bank BNI Metro Branch has a high commitment to the implementation of CSR activities, this is shown by the creation of a special team that handles the Partnership and Community Development Program which is the spearhead of the implementation of Corporate Social Responsibility (CSR). In addition, the Metro BNI Bank Branch also wants to show that the BNI Metro Branch Bank has implemented good and correct GCG principles by implementing a focused, structured, and involving all employees, this was also stated by Mr. Bambang Setiawan, Corporate Director.

Corporate Secretary

In the 2019 Annual Report, PT. Bank BNI Metro Branch (Persero) Tbk., He said: "Maintain and enhance the reputation of Bank BNI Metro Branch as a leading public company that always applies the principles of Good Corporate Governance based on the work culture of Bank BNI Metro Branch and compliance and legal compliance in order to create service excellence"

The above statement is also supported by Sidharta and Cyntia (In Business, 2017) which states that the term Good Corporate Governance is generally known as a good system and structure for managing a company with the aim of increasing shareholder value and accommodating various parties with an interest in the company (stakeholders ), such as creditors, suppliers, business associations, consumers, workers, government and the wider community.

6. Corporate Secretary

Throughout 2019, there have been many achievements by the group groups under the Directorate of Corporate Secretary, Legal & Customer Care. This achievement can be seen from the Publicity Effectiveness Level which reached 65.28% which means that the reputation of Bank BNI Metro Branch as a corporation which is manifested in the news in the mass media is well controlled. The real manifestation of improving the reputation of Bank BNI Metro Branch throughout 2019 can be seen from some of the results achieved, this is explained in the 2019 Annual Report of PT. Bank BNI (Persero) Tbk, among others:

a. The achievement of the first rank of excellent service or The Best Bank Service Excellence for Overall Performance according to the results of research by Marketing Research Indonesia and Infobank and the increasing quality of customer complaint resolution, is a tangible result of improving service quality.
b. Monitoring and continuous improvement of the service standards of Bank BNI Metro Branch both for front liners and supporting units so as to create the latest service standards in accordance with customer expectations, is an important step to strengthen the position of Bank BNI Metro Branch as a service leader.

c. Significant settlement of civil cases originating from legacy banks prior to the implementation of the legal merger, which resolution reached around 76% of all civil cases up to the end of 2008. This performance is a concrete result of increasing competence and improving the work processes of all legal units nationally.

d. Delivering corporate messages and information effectively to stakeholders through organizing various corporate events involving customers and employees on a regular and continuous basis.

e. The implementation of various corporate actions that are well-planned, orderly and in line with the Capital Market protocol, which includes the holding of the Annual General Meeting of Shareholders and 3 (three) General Meeting of Shareholders. Bank Sinar Harapan Bali and Tunas Finance as well as regular publication of financial reports are a form of respect for all stakeholders in the framework of implementing Good Corporate Governance.

f. Completion and ratification of the amendments to the Bank BNI Metro Branch Articles of Association adjusted to Law No. 40 of 2007 concerning Limited Liability Companies, is one of the milestones in the implementation of Good Corporate Governance which continues to improve in quality.

g. Standardization of the use of the new BNI Metro Branch brand that displays a new face and spirit, and reflects the readiness to become a leading, trusted and growing bank with all stakeholders. Standardization is carried out in stages according to the due date of renewal at each touch point, so that the standardization can be carried out efficiently.

h. Corporate Social Responsibility (CSR) is implemented in line with the vision and mission of Bank BNI Metro Branch as a form of concern for the environment and the wider community, and is implemented through strategic and responsive programs. A superior strategic program that aims to build a spirit of entrepreneurship in the younger generation through business coaching and support activities; while responsive programs cover the fields of education, health, culture, sports, the environment, religious facilities and assistance for victims of natural disasters, both during emergency response, post-disaster, and recovery.

Even though there have been many accomplishments, improvements have been made, such as optimizing the use of customer data to support the business, increasing the effectiveness of corporate communications so that it can continue to generate positive sentiment for the reputation of Bank BNI Metro Branch, fostering awareness of "law as a second nature", namely legal compliance. Always underlie every action or decision, and increase understanding and implementation of the cultural values of Bank BNI Metro Branch and excellent service standards at all levels of employees.

Facing increasingly fierce competition, the Directorate of Corporate Secretary, Legal & Customer Care continues to provide optimal support to the company to realize the ideals of Bank BNI Metro Branch to become a Regional Champion Bank. We are committed to maintaining and enhancing the Company's reputation as a leading public company that applies the principles of Good Corporate Governance based on the work culture of Bank BNI Metro Branch and legal compliance in order to create service excellence.
Even though the current world economic conditions are still overshadowed by the global crisis, Bank BNI Branch Metro still has the opportunity to grow well.

With a reputation as a trusted bank and strong liquidity conditions as well as a strong corporate culture, Bank BNI Metro Branch will continue to gain the trust of customers and partners from within and outside the country.

1. Awards from within and outside the country show that the Bank BNI Metro Branch received great attention and appreciation for all improvements made in all fields.

In this regard, the Directorate of Corporate Secretary, Legal & Customer Care sets the main focus in supporting the realization of the aspirations of Bank BNI Metro Branch to become a dominant multispecialist bank, through the following commitments:

1. Maintain and enhance the reputation of Bank BNI Metro Branch as a leading public company.
2. Accelerate cultural transformation to strengthen the culture of Bank BNI Metro Branch.
3. Maintain obedience and strength of the legal position of Bank BNI Metro Branch in all activities.
4. Maintain the position of Bank BNI Metro Branch as a service leader; and
5. Providing reliable corporate support to increase corporate value on an ongoing basis.

This main focus is in line with the determination of 2018 as the Year of Alert and Excellent Service, as outlined in work programs to implement a sales and risk culture, maintaining the title as a service leader by maintaining excellent service quality to customers in conventional and e-channel channels, maintaining prime reputation by reducing the number of customer complaints and improving the quality of customer complaint resolution, maintaining a positive reputation through all communication channels and strengthening the legal position by maintaining legal compliance and compliance.

CONCLUSION

Bank BNI Metro Branch has implemented CSR in accordance with the principles of GCG, namely the principle of responsibility. This is confirmed by the implementation of CSR that is sustainable and is getting better and more structured from year to year.

The company's motive for implementing CSR is because it wants to implement and implement GCG principles in its entirety, while the motive for disclosing CSR is because the company wants to get recognition from the community, fulfill the wishes of the company's stakeholders, is a company commitment, and to inform the company's stakeholders.

To gain legitimacy, the company discloses its CSR activities in annual reports and other company documents to form the company's image and to convince stakeholders by using narratives, numerical images, or graphs / diagrams. Bank BNI Metro Branch CSR is carried out with sustainable principles seen from the statement of the President Commissioner and President Director of Bank BNI Metro Branch in Chapter IV that the implementation of the CSR Bank BNI Metro Branch in 2008 was more structured and directed than the previous year.

In the terminology of Bank BNI Metro Branch, the CSR program of PT. Bank BNI Metro Branch is a form of support for the government's efforts in creating jobs and encouraging national economic growth. In 2008, the X CSR strategy was refined by sharpening the program focus into two categories, namely the Strategic Program and the Responsive Program.
Annual report, company documents, as well as the official website released by the company providing information to stakeholders on the CSR activities of Bank BNI Metro Branch that have been implemented. Bank BNI Metro Branch uses the annual report as a medium for continuous communication to convince stakeholders that the Bank BNI Metro Branch is a company that cares and is sensitive to social and environmental issues.

REFERENCES